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**Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket No. D.T.E. 02-24/25
Responses to the Attorney General's Seventh Set of Information Requests**

Request No. AG-7-38 (Electric)

Referring to Schedule MHC-7-12, page 1, please provide the reasons for adding back in the Fixed Leases amount shown on Line 15.

Response:

The amount is arithmetically added back because the test year balance of the O&M expense account 931, A&G Rents, is a credit, due to the accounting for the FG&E service center building fixed lease. Refer to response to Request DTE 1-23 for description of the journal entries related to accounting for this lease.

Person Responsible: Mark H. Collin